

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0310 Kalispell Elem 15 Flathead

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: \$8,295

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2005	456	2,583,371	957,773	935,527	
2006	503	2,578,073	1,020,065	973,972	19,223
2007			1,040,841	990,563	8,295

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 -5,298

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

NO

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

YES

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 5,665

Per-student amount for FY 2006----- 5,125

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

NO

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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Fiscal Year 2007 by this amount: **\$8,295**

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APPLICANT TOTALS

LOCAL FUNDS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2005	456	2,583,371	1,105,369	1,478,002	
2006	503	2,578,073	1,120,073	1,458,000	19,223
2007					8,295

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 -20,001

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

NO

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

NO

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 3,241

Per-student amount for FY 2006----- 2,899

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

NO

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Kalispell Elem 0310

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Flathead H S 0311						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	580834.93	546960.06
			2XX	Personal Services - Employee Benefits	109070.57	113061.49
			3XX	Purchased Professional and Technical Services	10584.56	21070.00
			4XX	Purchased Property Services	205.35	35.00
			5XX	Other Purchased Services	976.70	1861.92
			6XX	Supplies and Materials	11695.46	9952.42
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	82416.90	106920.79
			2XX	Personal Services - Employee Benefits	9471.50	9124.01
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	46535.77	46035.06
			2XX	Personal Services - Employee Benefits	5389.71	6115.35
10	Transportation Fund					
	280	Special Education - Local and State				
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	4161.28	3991.43
			2XX	Personal Services - Employee Benefits	495.14	465.44
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	16730.94	9764.86
			2XX	Personal Services - Employee Benefits	4804.88	417.13
			3XX	Purchased Professional and Technical Services	141.57	368.31
			4XX	Purchased Property Services	2513.46	5907.35
			5XX	Other Purchased Services	2240.28	5244.79
			6XX	Supplies and Materials	3917.33	5460.25
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	79675.28	80379.59
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	12325.80	14339.70
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	7219.81	7063.97
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	2388.76	1428.39
District/Coop Totals					993,795.98	995,967.31

Kalispell Elem 0310

01 General Fund

280 Special Education - Local and State

1XXX Instruction

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Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Kalispell Elem 0310

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Kalispell Elem 0310						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	588159.17	604967.71
			2XX	Personal Services - Employee Benefits	128665.48	126285.32
			3XX	Purchased Professional and Technical Services	25496.01	28731.15
			5XX	Other Purchased Services	2279.09	3095.27
			6XX	Supplies and Materials	6911.60	6726.54
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	207779.88	203132.27
			2XX	Personal Services - Employee Benefits	28642.50	33645.12
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	30678.13	30416.20
			2XX	Personal Services - Employee Benefits	4139.43	4637.21
10	Transportation Fund					
	280	Special Education - Local and State				
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	4161.43	3991.37
			2XX	Personal Services - Employee Benefits	493.30	463.73
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	109108.58	122456.39
			2XX	Personal Services - Employee Benefits	26173.09	36909.72
			3XX	Purchased Professional and Technical Services	186.56	368.30
			4XX	Purchased Property Services	19971.61	9573.72
			5XX	Other Purchased Services	4436.80	1726.25
			6XX	Supplies and Materials	11644.65	11313.48
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	233734.58	203817.28
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	101031.76	98391.10
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	35831.28	29990.85
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	4940.03	4854.62
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	15109.64	16612.12
District/Coop Totals					1,589,574.60	1,582,105.72
Prime Applicant Totals					2,583,370.58	2,578,073.03